

Atty's Docket: 100718-339  
Belrsdorf 724

**PRELIMINARY AMENDMENT TO THE CLAIMS**

**IN THE CLAIMS** – cancel all previous claims, and add claims 21 to 38.

1. to 20. (Canceled)

21. (New) A dilutable transparent or translucent gel comprising an aqueous phase and an oil phase, and further comprising:

an oil phase having at least one phospholipid and at least one O/W emulsifier and optionally, at least one W/O emulsifier,

an aqueous phase,

wherein amounts of each of the phases are mixed with each other to obtain a gel in a form that can be diluted to form a gel of lower viscosity or a microemulsion by adding additional amounts of the aqueous phase, and wherein

the phases optionally comprising auxiliaries, additives, active ingredients or combinations thereof.

22. (New) The gel of claim 21, wherein the at least one phospholipid is a lecithin, a phosphatidylcholine, a phosphatidylethanolamine, a phosphatidylserine, phosphoinositide, a lysolecithin, a lysophosphatidylcholine, a lysophosphatidylethanolamine, a lysophosphatidylserine, a lysophosphoinositide, a phosphatidic acid, or a cardiolipin, a plasmalogen, a phosphosphingolipids, a sphingolipid, or a mixture comprising one or more thereof.

23. (New) The gel of claim 22, wherein the at least one phospholipid is a diacyl, dialkyl, or alkyl/acyl phospholipid.

24. (New) The gel of claim 22, wherein the at least one phospholipid is a phosphatidylethanolamine, and said phosphatidylethanolamine is N-acylated.

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25. (New) The gel of claim 21, wherein the phospholipid content is 0.1% to 50%; the O/W emulsifier is 0.1% to 70%, and the oil phase is 5% to 90%, each weight ratio being based on the total weight of the preparation.

26. (NEW) A hair gel, shower gel, or skin gel comprising the gel of claim 10 or 15.

27. (NEW) The gel as claimed in claim 10 or 15 further comprising deodorants or antiperspirants.

28 (NEW) The gel as claimed in claim 10 or 15, further comprising a UVA and/or UVB filter substance.

29. (NEW) The gel as claimed in claim 10 or 15 further comprising antioxidants.

30. (NEW) The gel or gel as claimed in claim 10 or 15 further comprising a cosmetic cleansing preparation.

31. (NEW) The gel as claimed in claim 10 or 15 further comprising a haircare composition.

32. (NEW) The gel as claimed in claim 10 or 15 further comprising active ingredients, additives or auxiliaries.

33. (New) A process for preparing the gel of claim 21, comprising the steps of:

preparing an oil phase, wherein the oil phase is composed of substantially non-volatile constituents, comprising at least one phospholipid and at least one O/W emulsifier and optionally at least one W/O emulsifier, optionally with additional constituents,

preparing an aqueous phase, optionally with additional constituents,

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contacting an amount of the aqueous phase with the oil phase, and mixing, wherein the resulting mixture increases in viscosity, and

adding additional amounts of the aqueous phase to reduce the viscosity.

34. (New). The process of claim 33, wherein the O/W emulsifier and the optionally added W/O emulsifier, are added independently of the addition of the oil phase and during the mixing of the aqueous and oil phases.

35. (New). The process of claim 33, wherein the O/W emulsifier and the optionally added W/O emulsifier, are added after the gel is prepared.

36. (New). The process of claim 33, wherein at least one of the aqueous phase and oil phase is heated separately from the other to at least 60 °C prior to contacting and mixing of the phases.

37. (New). The process of claim 33, wherein the aqueous phase and the oil phase are mixed together gradually, or in a dropwise fashion, wherein at least one of the phases is at a temperature of at least 60°C.

38. (New). The process of claim 33, wherein the aqueous phase and oil phase are heated separately, and rapidly intermixed.